

KATHLEEN CONNELL
Controller of the State of California

August 21, 2000

**To the Citizens Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the fifty-second edition of the *Streets and Roads Annual Report*. This report, which covers the fiscal year ended June 30 1999, offers public officials and interested taxpayers useful information regarding funding for streets and roads expenditures throughout the state.

The figures and tables contained in this report reflect monies made available and expended for the construction and maintenance of California's vast network of streets and roads.

I wish to join with staff members of the Division of Accounting and Reporting and the Division of Audits in extending our sincere appreciation to the many local government officials who contributed to this report.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

KATHLEEN CONNELL
California State Controller

Contents

INTRODUCTION	iii
City and County Summary.....	iv
City Summary.....	x
County Summary.....	xiv

FINANCIAL SECTION

Cities

Table 1.	Summary of Monies Made Available, Expenditures, Unpaid Obligations, and Restricted Balances for Street Purposes, Fiscal Year 1998-99	1
Table 2.	Analysis of Restricted Balances as of June 30, 1999.....	8
Table 3.	Detailed Statement of Monies Made Available for Street Purposes, Fiscal Year 1998-99.....	22
Table 4.	Recapitulation of Monies Made Available for Street Purposes, Fiscal Year 1998-99.....	89
Table 5.	Statement of Expenditures for Street Purposes, and Recapitulation by Source From Which Expended, Fiscal Year 1998-99	96
Table 6.	Detailed Statement of Undistributed Engineering and Administration, Construction, and Maintenance Expenditures, Fiscal Year 1998-99.....	164

Counties

Table 7.	Summary of Receipts, Expenditures, Unpaid Obligations, and Restricted Balances for Road Purposes, Fiscal Year 1998-1999.....	231
Table 8.	Analysis of Restricted Balances as of June 30, 1999.....	232
Table 9.	Detailed Statement of Monies Made Available for Road Purposes, Fiscal Year 1998-99.....	234
Table 10.	Recapitulation of Monies Made Available for Road Purposes, Fiscal Year 1998-99.....	243

Table 11.	Statement of Expenditures for Road Purposes, Fiscal Year 1998-99	244
Table 12.	Detailed Statement of Undistributed Engineering and Administration, Construction, and Maintenance Expenditures, Fiscal Year 1998-99	254

Cities and Counties

Table 13.	Summary of Receipts, Expenditures, and Restricted Balances for Street and Road Purposes, Fiscal Year 1998-99.....	263
Table 14.	Street and Road Purpose Expenditures Made Under Improvement Acts, by Other Governmental Agencies, and by Private Investments, Fiscal Year 1998-99	272

SUPPLEMENTAL INFORMATION

State Controller's Office Publications List.....	285
Acknowledgements	286

Introduction

California Streets and Highways Code Section 2151 requires each city and county to file with the California State Controller's Office, on or before October 1 of each year, an annual report of expenditures for street or road purposes. Streets and Highways Code Section 2154 requires the California State Controller's Office to annually distribute a compilation of those reports. The financial tables presented in this report were prepared from data submitted by each city and county in its report.

Fifty-eight counties and 465 cities filed reports in compliance with Streets and Highways Code Section 2151. The cities of Dorris, Gridley, Susanville, Wheatland, Trinidad, and Victorville did not file the report in time for their data to be included in this publication. The city of Rolling Hills does not receive Highway Users Tax Account apportionments and therefore does not file an annual report with the State Controller's Office. With two exceptions, all cities and counties use a July 1 through June 30 fiscal year. The cities of South Lake Tahoe and Huntington Beach use an October 1 through September 30 fiscal year.

The *Accounting Standards and Procedures for Counties*, published by the California State Controller's Office pursuant to Government Code Section 30200, requires counties to report on a modified accrual basis. Cities maintain their records on a cash basis or a modified accrual basis. With respect to entities using the modified accrual basis, the term "restricted balance" used throughout this report refers to the excess of current assets over current liabilities.

Monies made available to local agencies for street or road purposes are generally derived from federal, state, and local funds. Accordingly, this report lists all monies made available from such sources as Highway Users Tax apportionments; district road taxes and special assessments; street, road, or bridge taxes; and proceeds from the sale of bonds restricted exclusively to expenditures on streets and roads.

In addition, some funds expended for street and road purposes are derived from sources other than the reporting agency's treasury. Table 14 lists street and road expenditures by other governmental agencies and private parties. The expenditures presented in Table 14 are not included in the expenditure amounts of other tables in this report.

City and County Summary

As shown in Figure 1, approximately \$3.9 billion was made available to California cities and counties for street and road purposes during the 1998-99 fiscal year, an increase of \$241 million (6.5%) over the previous fiscal year.

Figure 1

Monies Made Available, Expenditures, and Restricted Balances

Fiscal Year 1998-99
(Amounts in thousands)

	Cities	Counties	Totals
Monies Made Available			
State	\$ 679,786	\$ 583,389	\$ 1,263,175
Federal.....	182,709	158,842	341,551
Local	2,064,232	290,365	2,354,597
Total Monies Made Available	2,926,727	1,032,596	3,959,323
Expenditures			
Engineering and Administration	259,062	130,894	389,956
Construction and Rights-of-Way	1,411,334	362,659	1,773,993
Maintenance	1,179,764	459,146	1,638,910
Other.....	(9,799)	41,599	31,800
Total Expenditures	2,840,361	994,298	3,834,659
Excess of Monies Made Available Over Expenditures	86,366	38,298	124,664
Restricted balances, June 30, 1998.....	1,209,178	524,685	1,733,863
Adjustments ¹	(2,914)	—	(2,914)
Restricted balances, June 30, 1999.....	\$ 1,292,630	\$ 562,983	\$ 1,855,613

¹ The beginning restricted balances for the year are adjusted for non-reporting agencies. The ending balances shown are as reported.

Monies Made Available to Cities and Counties

Figure 2 illustrates the percentage of monies made available from state (31.9%), federal (8.6%), and local (59.5%) sources.

Figure 2

Monies Made Available to Cities and Counties by Source

Fiscal Year 1998-99

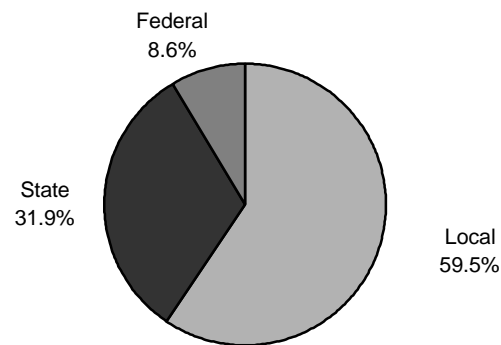
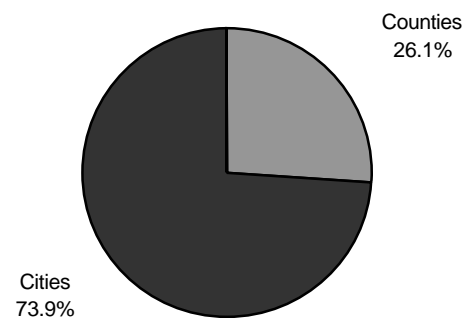


Figure 3 shows that cities received 73.9%, and counties received 26.1%, of total monies made available for street and road purposes.

Figure 3

Monies Made Available to Cities and Counties

Fiscal Year 1998-99



Figures 4 and 5 show total monies made available have increased by approximately \$811 million (25.8%) since the 1994-95 fiscal year. During this period, state funding increased by \$92 million (7.8%), federal funding increased by \$127 million (59.3%), and local funding increased by \$593 million (33.6%). The local funding of total funds made available increased from 56.0% in 1994-95 to 59.5% in 1998-99.

Figure 4

Source of Monies Made Available and Percent of Total Monies Made Available

(Amounts in thousands)

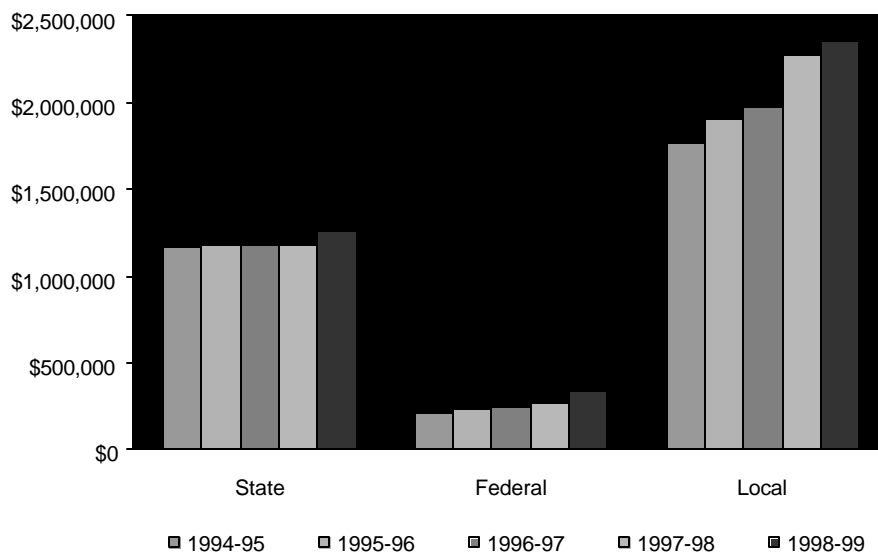
Fiscal Year	State Amount	Percent	Federal Amount	Percent	Local Amount	Percent	Total Amount
1998-99	\$ 1,263,175	31.9 %	\$ 341,551	8.6 %	\$ 2,354,597	59.5 %	\$ 3,959,323
1997-98	1,182,742	31.8	265,924	7.2	2,269,162	61.0	3,717,828
1996-97	1,182,669	34.8	240,140	7.1	1,969,634	58.1	3,392,443
1995-96	1,173,326	35.3	236,554	7.1	1,916,834	57.6	3,326,714
1994-95	1,171,626	37.2	214,368	6.8	1,761,855	56.0	3,147,849

Figure 5

Monies Made Available by Source

Five-Year Summary

(Amounts in thousands)



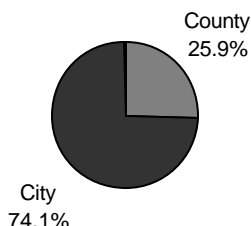
Sources of monies made available for cities and counties are summarized on pages x and xiv, respectively. Detailed amounts of monies made available for each city and county are presented in Tables 3, 4, 9, and 10.

City and County Expenditures

Figure 6

City and County Expenditures

Fiscal Year 1998-99



Cities and counties reported combined expenditures of \$3.8 billion, as shown in Figure 1. This is an increase of \$280 million (7.9%) over fiscal year 1997-98. Figure 6 illustrates that cities' expenditures represented 74.1% of the total, and counties' 25.9%.

Figure 7 provides a breakdown of expenditures by classification for the 1998-99 fiscal year. This figure shows that of the total expenditures reported by cities and counties, 46.3% was expended for construction and rights-of-way, 42.7% for maintenance, 10.2% for engineering and administration, and 0.8% for other expenditures. "Construction" includes construction of streets and roads, signals, safety devices, streetlights, pedestrian ways, bike paths, and storm drains, as well as street reconstruction and storm damage repair. "Maintenance" includes patching, overlay, sealing; maintenance of streetlights and traffic signals; and snow removal and storm damage repair.

Total expenditures have increased by approximately \$788 million (25.8%) since the 1994-95 fiscal year. Construction expenditures, which increased by \$514 million (40.8%), accounted for the majority of the increase in total expenditures. Expenditures for maintenance increased by \$248 million (17.9%). Administration and other expenditures increased by \$26 million (6.4%) during this period.

Figure 8 summarizes street and road expenditures by funding source. Streets and Highways Code Sections 2105 and 2106 designate that funding may be used for any street or road purpose. Section 2104 is restricted for county roads, Section 2107 for street purposes, and Section 2107.5 for city administration and engineering and, in special situations, for right-of-way acquisition and street system construction. Discretionary funding sources provided by cities and counties represent 25.8% of total expenditures. As referenced in Figure 8, nondiscretionary expenditures are those whose use is restricted, discretionary expenditures are not restricted. County contributions are made by counties to cities for nondiscretionary purposes and are not included in the nondiscretionary total.

Expenditures by cities and counties are further summarized in Figures 14 and 20. Detailed expenditure figures for each city and county are presented in Tables 5, 6, 11, and 12.

Figure 7

Expenditures by Classification

Fiscal Year 1998-99

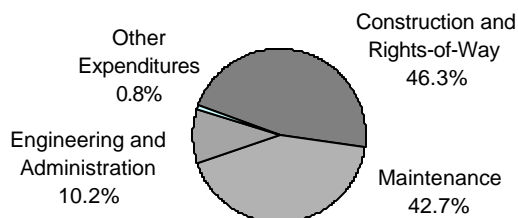


Figure 8**Expenditures by Funding Source**

Fiscal Year 1998-99

(Amounts in thousands)

	Cities	Counties	Totals	Percent
STREETS AND HIGHWAYS CODE				
Section 2104	\$ —	\$ 304,400	\$ 304,400	7.9 %
Section 2105	176,240	163,419	339,659	8.9
Section 2106	150,852	29,822	180,674	4.7
Section 2107	249,478	—	249,478	6.5
Section 2107.5	2,479	—	2,479	0.1
Total Streets and Highways Code	579,049	497,641	1,076,690	28.1
PUBLIC UTILITIES CODE				
Section 99234	8,588	3,422	12,010	0.3
Section 99400 (a)	46,728	28,576	75,304	2.0
Total Public Utilities Code	55,316	31,998	87,314	2.3
OTHER				
County Contributions	61,945	—	61,945	1.6
Nondiscretionary	1,201,114	418,897	1,620,011	42.2
Discretionary	942,937	45,762	988,699	25.8
Total Other	2,205,996	464,659	2,670,655	69.6
Totals	\$ 2,840,361	\$ 994,298	\$ 3,834,659	100.0 %

Work Performed by Other Governmental Agencies and Private Parties

Figure 9 summarizes work performed by private parties (e.g., developers) and other governmental agencies (e.g. federal and state agencies) on city streets or county road systems. Details of these expenditures are reported in Table 14.

Figure 9**Work Performed by Other Governmental Agencies and Private Parties**

Fiscal Year Ended June 30, 1999

(Amounts in thousands)

Expenditure Source				Increase (Decrease)	
	Amount		Percent of Total	From Prior Year	
	Prior Year	Current Year		Amount	Percent
Other Governmental Agencies	\$ 19,659	\$ 43,670	17.6%	\$ 24,011	122.1 %
Private Parties.....	163,815	202,575	81.5	38,760	23.7
Improvement Act of 1911 and Similar Acts	7,602	2,283	0.9	(5,319)	(70.0)
Total	\$ 191,076	\$ 248,528	100.0%	\$ 57,452	30.1 %

Snow Removal Expenditures

The State provides for reimbursement of a limited amount of snow removal costs incurred by local entities. Streets and Highways Code Section 2152(c) requires cities and counties to file a schedule of expenditures for snow removal. Fifty percent of a city's expenditures in excess of \$5,000 is reimbursable from state funds. As an example, the City of Dunsmuir's report shows actual snow removal costs of \$16,871. The actual amount minus \$5,000 equals \$11,871; fifty percent of \$11,871 is \$5,936. Cities with less than \$5,000 in snow removal expenditures receive no reimbursement. There is no maximum reimbursement amount for cities.

Counties may claim 80% of their expenditures in excess of \$5,000. However, if the total of all county claims submitted exceeds \$7 million¹, the amount paid to each county is prorated using a formula based upon the claimed amounts submitted by all counties in the preceding three years.

Figure 10 shows the reimbursement amounts payable to those cities and counties reporting snow removal expenditures. Actual snow removal expenditures totaled \$15,864,111 for fiscal year 1998-99. City snow removal expenditures accounted for \$3.4 million and county snow removal expenditures accounted for \$12.5 million of the total \$15.9 million reported. The details for snow removal expenditures reported by cities and counties are listed under "Maintenance" in Table 5 and Table 11, respectively.

Figure 10

Reimbursable Snow Removal Costs Fiscal Year 1998-99

		<u>Counties</u>	
	<u>Reimbursable Costs</u>		<u>Reimbursable Costs</u>
Alpine.....	\$ 153,447	Mono.....	250,754
Amador.....	52,045	Nevada.....	215,992
Butte.....	59,325	Placer.....	983,367
Calaveras.....	113,701	Plumas.....	672,364
Del Norte.....	19,369	Riverside.....	53,501
El Dorado.....	972,909	San Bernardino.....	925,323
Fresno.....	102,018	San Diego.....	94,808
Glenn.....	5,621	Santa Clara.....	6,818
Humboldt.....	47,208	Shasta.....	246,925
Inyo.....	84,266	Sierra.....	183,050
Kern.....	151,529	Siskiyou.....	420,427
Lake.....	6,349	Tehama.....	24,892
Lassen.....	158,466	Trinity.....	161,966
Los Angeles.....	213,150	Tulare.....	62,482
Madera.....	34,062	Tuolumne.....	250,467
Mariposa.....	46,172	Ventura.....	19,096
Mendocino.....	40,453	Yuba.....	23,086
Modoc.....	144,592	County Total.....	\$ 7,000,000¹
		<u>Cities</u>	
	<u>Reimbursable Costs</u>		<u>Reimbursable Costs</u>
Alturas.....	\$ 1,952	Placerville.....	397
Big Bear Lake.....	134,627	Portola.....	30,280
Dunsmuir.....	5,936	South Lake Tahoe....	416,721
Mammoth Lakes.....	630,295	Truckee.....	810,441
Mt. Shasta.....	49,040	Weed.....	34,736
		City Total.....	\$ 2,114,425

¹ Legislation enacted in 1999 increased the amount of money available for reimbursement of snow removal costs from \$5.5 million to \$7 million.

City Summary

Monies Made Available to Cities

A total of \$2.9 billion was made available to California cities for street purposes during the 1998-99 fiscal year, an increase of approximately \$186 million (6.8%) over the prior fiscal year.

Figures 11 and 12 present a summary of these monies by source. Details for each city are presented in Tables 3 and 4. As illustrated in Figure 13, total monies made available have increased by approximately \$683 million (30.4%) since the 1994-95 fiscal year.

Figure 11

Monies Made Available For City Street Purposes

Fiscal Year 1998-99

(Amounts in thousands)

			Increase (Decrease) From Prior Year	
	Amount	Percent of Total	Amount	Percent
STATE				
Apportionments From Highway Users Tax				
Fund Under Streets and Highways Code:				
Section 2105	\$ 165,814	5.6%	\$ 6,328	4.0 %
Section 2106	111,242	3.8	1,165	1.1
Section 2107	219,628	7.5	3,889	1.8
Section 2107 Snow Removal.....	2,162	0.1	(151)	(6.5)
Section 2107.5	2,444	0.1	42	1.7
Motor Vehicle License (In-Lieu Tax)	61,695	2.1	3	0.0
Flexible Congestion Relief	23	0.0	(241)	(91.3) ¹
Traffic Systems Management.....	1,936	0.1	(308)	(13.7)
Other State Aid.....	114,842	3.9	27,996	32.2
Total Made Available By State	679,786	23.2	38,720	6.0
FEDERAL.....	182,709	6.3	44,610	32.3
LOCAL				
Gas Tax Fund Investment Income	19,459	0.7	(3,753)	(16.2)
Proceeds From Sale of Bonds	105,078	3.6	(100,043)	(48.8) ²
Special Street Assessment Levies	170,626	5.8	32,777	23.8
General Fund Monies Used for Street Purposes	716,663	24.5	33,772	4.9
Traffic Safety Fund Monies	15,389	0.5	3,188	26.1
Other City Funds.....	500,902	17.2	131,398	35.6
Public Utilities Code				
Section 99234	10,008	0.3	971	10.7
Section 99400(a)	47,959	1.6	5,150	12.0
Other Local Sources	478,148	16.3	(1,125)	(0.2)
Total Made Available By Local	2,064,232	70.5	102,335	5.2
Total Made Available	\$ 2,926,727	100.0%	\$ 185,665	6.8 %

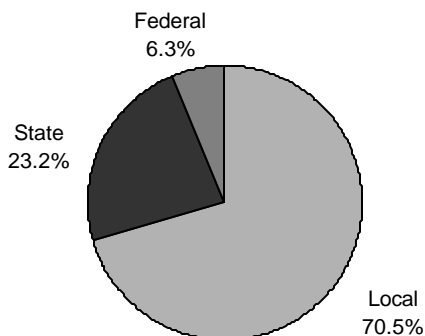
¹ The decrease in Flexible Congestion Relief funds was attributed to a decrease in funding to the City of Modesto.

² The City of Irvine reported \$113 million less in Bond Revenues proceeds than reported in the 1997-98 fiscal year.

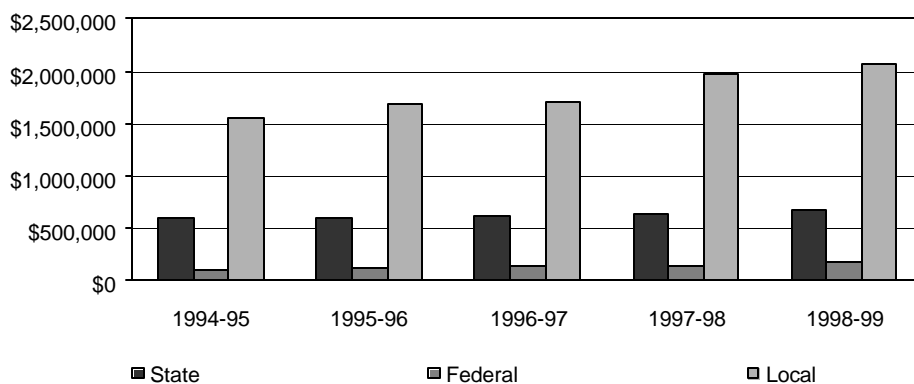
Monies made available for city street purposes came from state, federal, and local sources. The majority of state funding came from monies allocated from the Highway Users Tax Fund. Local general fund monies provided most of the local revenue sources.

Figure 12**Monies Made Available to Cities by Source**

Fiscal Year 1998-99



Over the past five years, local sources of monies made available for city street purposes ranged from 69% to 72%. State sources ranged from 23% to 26%.

Figure 13**Monies Made Available to Cities by Source**Five-Year Summary
(Amounts in thousands)

City Expenditures

Expenditures related to building or maintaining city streets during the 1998-99 fiscal year totaled \$2.8 billion, an increase of approximately \$239 million (9.2%) over the 1997-98 fiscal year.

Figures 14 and 15 present a summary of city street-purpose expenditures by classification. Details for each city are provided in Tables 5 and 6. Figure 16 shows that total expenditures have increased by approximately \$644 million (29.3%) since the 1994-95 fiscal year.

Figure 14

Expenditures for City Street Purposes

Fiscal Year 1998-99

(Amounts in thousands)

Expenditure Classification	Amount	Percent of Total	Increase (Decrease) From Prior Year	
			Amount	Percent
ENGINEERING¹ AND ADMINISTRATION	\$ 259,062	9.1 %	\$ (13,662)	(5.0) %
CONSTRUCTION AND RIGHTS-OF-WAY				
New Street Construction	358,011	12.6	108,676	43.6
Street Reconstruction	774,743	27.3	96,341	14.2
Signals, Safety Devices, and Street Lights	94,586	3.3	(47,745)	(33.5)
Pedestrian Ways and Bike Paths	57,427	2.0	10,103	21.3
Storm Drains	81,502	2.9	21,847	36.6
Storm Damage	9,908	0.4	4,371	78.9
Right-of-Way Acquisition	35,157	1.2	(3,775)	(9.7)
Total Construction and Rights-of-Way	1,411,334	49.7	189,818	15.5
MAINTENANCE				
Patching	81,880	2.9	(10,580)	(11.4)
Overlay and Sealing	170,647	6.0	26,299	18.2
Street Lights and Traffic Signals	298,201	10.5	40,836	15.9
Snow Removal	3,400	0.1	(278)	(7.6)
Storm Damage	10,679	0.4	(13,109)	(55.1)
Other Maintenance	614,957	21.6	61,639	11.1
Total Maintenance	1,179,764	41.5	104,807	9.7
OTHER EXPENDITURES				
Property, Plant and Equipment	12,802	0.5	351	2.8
Contributions to Other Governmental Agencies	70	—	(239)	(77.3)
Fund Adjustments	(22,671)	(0.8)	(41,577)	(219.9) ²
Total Other Expenditures	(9,799)	(0.3)	(41,465)	(130.9)
Total Expenditures for Street Purposes	\$ 2,840,361	100.0 %	\$ 239,498	9.2 %

¹ This amount includes only that portion of engineering expenditures not charged directly for construction and maintenance work. All other engineering costs were charged directly to specific projects.

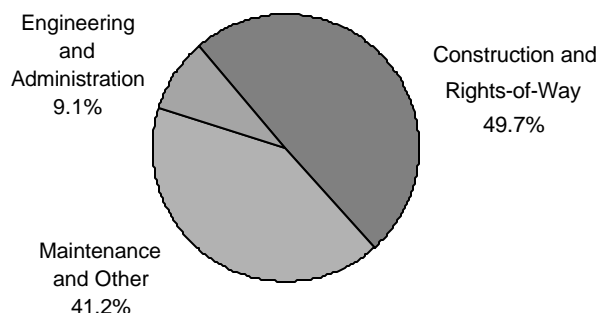
² A total of 328 cities reported year-end fund balance adjustments.

Construction and rights-of-way acquisition made up the majority of city street expenditures. Within this category, the major expenditure was for street reconstruction.

Figure 15

City Expenditures by Classification

Fiscal Year 1998-99



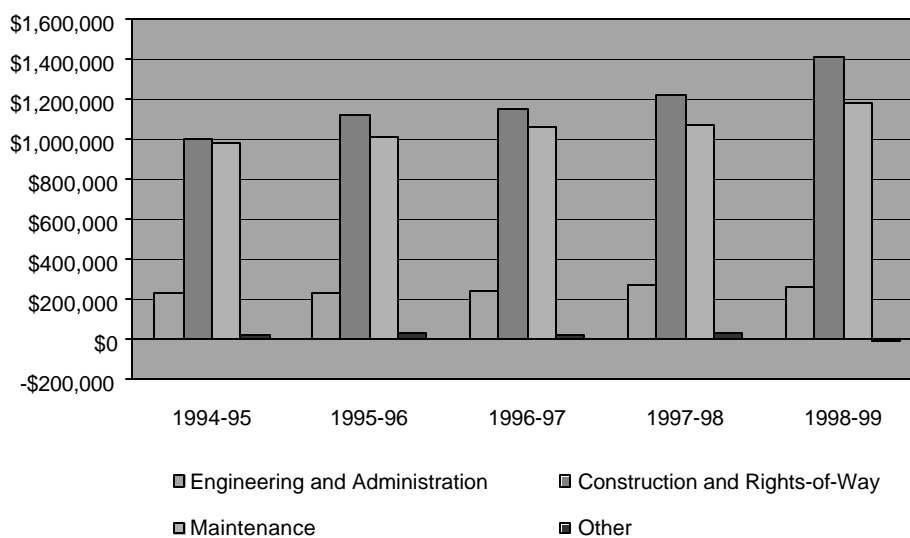
Over the past five years, construction and rights-of-way expenditures for city streets ranged from 45% to 50% of total expenditures. Maintenance expenditures ranged from 41% to 45% of total expenditures.

Figure 16

City Expenditures by Classification

Five-Year Summary

(Amounts in thousands)



County Summary

Monies Made Available to Counties

During the 1998-99 fiscal year, California counties received a total of \$1 billion for road purposes, an increase of \$52 million (5.4%) from fiscal year 1997-98, as presented in Figure 17. The amount reported represents deposits into the various road purpose funds of the counties. Figures 18 and 19 present monies made available to California counties by source.

Figure 17

Monies Made Available for County Road Purposes

Fiscal Year 1998-99
(Amounts in thousands)

			Increase (Decrease) From Prior Year	
	Amount	Percent of Total	Amount	Percent
STATE				
Apportionments From Highways Users Tax				
Fund Under Streets and Highways Code				
Section 2104(a)	\$ 1,160	0.1 %	\$ —	— %
Section 2104(b)	5,500	0.5	—	—
Section 2104(c)	499	—	(1)	(0.2)
Section 2104(d), (e), and (f)	299,746	29.0	18,417	6.5
Section 2105	159,610	15.5	9,233	6.1
Section 2106	29,830	2.9	4,905	19.7
Motor Vehicle License (In-lieu Tax)	10,060	1.0	1,923	23.6
Flexible Congestion Relief	4,846	0.5	(6,608)	(57.7) ¹
Traffic Systems Management.....	82	—	19	30.2 ¹
Other State Aid	72,056	7.0	13,825	23.7
Total Made Available by State	583,389	56.5	41,713	7.7
FEDERAL				
Federal Forest Reserve.....	15,267	1.5	(1,721)	(10.1)
Other Federal Aid	143,575	13.9	32,738	29.5
Total Made Available by Federal	158,842	15.4	31,017	24.3
LOCAL				
Road Taxes	23,256	2.3	(54)	(0.2)
Traffic Fines and Forfeitures	8,498	0.8	3,314	63.9 ²
Proceeds From Sale of Bonds	—	—	(18,625)	(100.0) ³
Interest From Investment of Road Funds	21,528	2.1	(3,286)	(13.2)
Other General Purpose Funds.....	41,213	4.0	15,733	61.7
Public Utilities Code				
Section 99234	3,793	0.4	(131)	(3.3)
Section 99400(a)	28,159	2.7	(440)	(1.5)
Other Receipts From Local Sources.....	127,803	12.3	(26,951)	(17.4)
Other Counties, Cities, and Districts	36,115	3.5	10,169	39.2
Total Made Available by Local.....	290,365	28.1	(20,271)	(6.5)
Total Made Available	\$ 1,032,596	100.0 %	\$ 52,459	5.4 %

¹ Los Angeles County is the only county that reported Flexible Congestion Relief and Traffic Systems Management monies.

² The counties of Kings, Napa, San Francisco, and Ventura account for the majority of the increase.

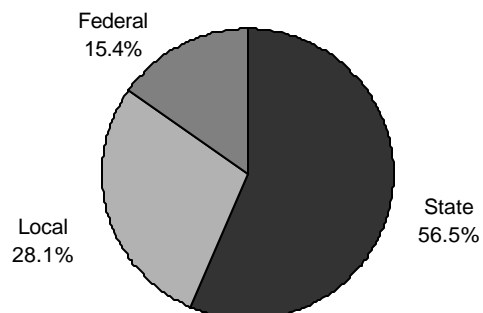
³ The counties of Alameda and Imperial reported bond proceeds for the 1997-98 fiscal year. No counties reported bond proceeds for the 1998-99 fiscal year.

Monies made available for county road purposes came from state, federal, and local sources, with state funding being the major source. Funds allocated from the Highway Users Tax provided most of the state funding.

Figure 18

Monies Made Available to Counties by Source

Fiscal Year 1998-99



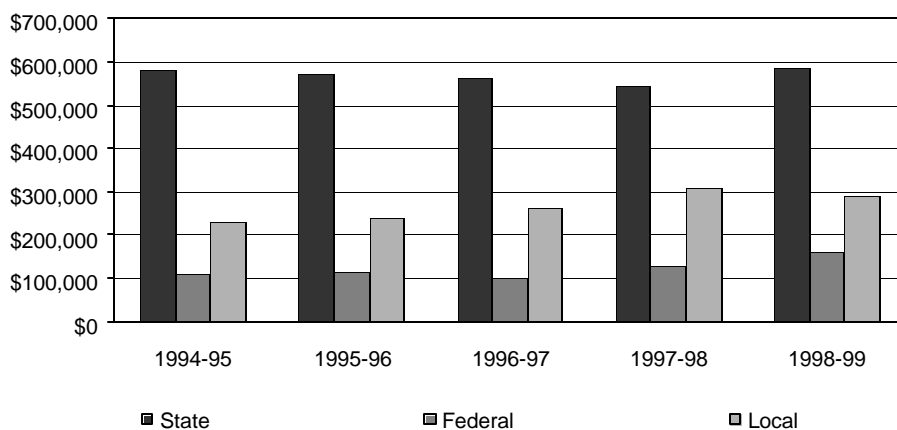
Over the past five years, state sources of monies made available for county road purposes ranged from 55% to 63%. Local sources ranged from 25% to 32%.

Figure 19

Monies Made Available to Counties by Source

Five-Year Summary

(Amounts in thousands)



County Expenditures

Expenditures for county roads for the 1998-99 fiscal year totaled \$994 million, an increase of \$37 million (3.8%) over the previous year. Figures 20 and 21 present a summary of road-purpose expenditures by classification. Details for each county are provided in Tables 11 and 12. Figure 22 shows that total expenditures have increased by approximately \$129 million (14.9%) since the 1994-95 fiscal year.

Figure 20

Expenditures for County Road Purposes

Fiscal Year 1998-99

(Amounts in thousands)

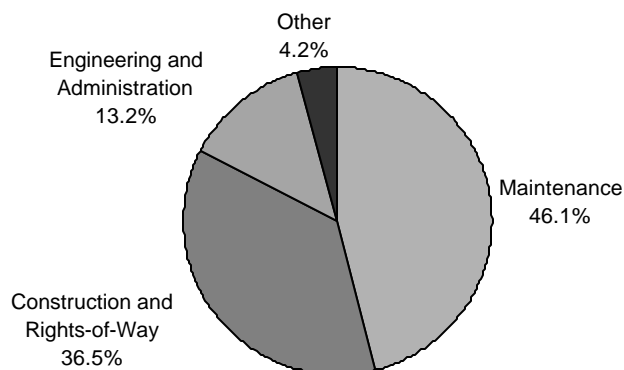
Expenditure Classification	Amount	Percent of Total	Increase (Decrease) From Prior Year	
			Amount	Percent
ENGINEERING AND ADMINISTRATION				
Supervisors' Travel Allowance.....	\$ 17	—%	\$ 3	21.4 %
Administrative Expenses	68,555	6.9	(5,184)	(7.0)
Undistributed Engineering.....	62,322	6.3	1,321	2.2
Total Engineering and Administration	130,894	13.2	(3,860)	(2.9)
CONSTRUCTION AND RIGHTS-OF-WAY				
New Road Construction.....	58,288	5.9	39,087	203.6
Road Reconstruction	230,260	23.2	13,204	6.1
Signals, Safety Devices, Road Lighting	19,233	1.9	467	2.5
Pedestrian Ways and Bike Paths	8,316	0.8	(366)	(4.2)
Storm Drains	7,057	0.7	295	4.4
Storm Damage	24,786	2.5	(2,167)	(8.0)
Right-of-Way Acquisition.....	14,719	1.5	(14,083)	(48.9)
Total Construction and Right-of-Way	362,659	36.5	36,437	11.2
MAINTENANCE				
Road Light and Traffic Signals.....	35,313	3.6	12,431	54.3
Patching.....	69,033	6.9	15,632	29.3
Overlay and Sealing.....	47,498	4.7	6,907	17.0
Snow Removal.....	12,464	1.3	(100)	(0.8)
Storm Damage	40,009	4.0	(28,174)	(41.3)
Other Road Purpose Maintenance.....	254,829	25.6	(6,066)	(2.3)
Total Maintenance	459,146	46.1	630	0.1
OTHER EXPENDITURES				
Acquisition of Equipment.....	15,651	1.6	175	1.1
Acquisition of Plant.....	3,187	0.3	1,084	51.5
Aid to Other Governmental Agencies	2,537	0.3	(2,417)	(48.8)
Net Reimbursable Expenditures	23	—	(675)	(96.7)
Fund Adjustments.....	20,201	2.0	5,392	36.4
Total Other Expenditures	41,599	4.2	3,559	9.4
Total Expenditures	\$ 994,298	100.0%	\$ 36,766	3.8 %

Maintenance accounted for 46.1% of total expenditures for county road purposes. Construction and rights-of-way made up 36.5% of total expenditures.

Figure 21

County Expenditures by Classification

Fiscal Year 1998-99

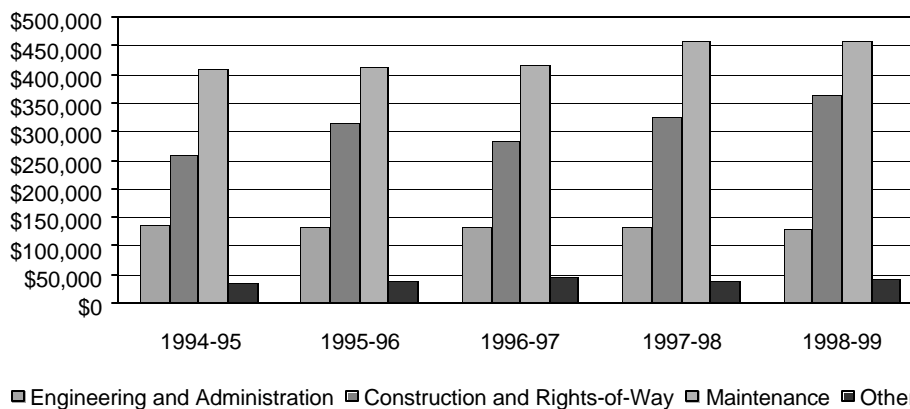


Over the past five years, maintenance expenditures for county road purposes ranged from 46% to 48% of all expenditures. Construction and rights-of-way expenditures ranged from 30% to 37% of total expenditures.

Figure 22

County Expenditures by Classification

Five-Year Summary
(Amounts in thousands)



Financial Section

Supplemental Information

State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P.O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Education Oversight Branch
P.O. Box 942850
Sacramento, California 94250
Phone: (916) 3231826**

STATE OF CALIFORNIA
Office of the State Controller

Kathleen Connell
State Controller

Executive Office

Walter Barnes
Chief Deputy State Controller, Finance

Division of Accounting and Reporting

William G. Ashby, CPA
Division Chief

Local Government Reporting Section

Nancy E. Valle, CPA
Section Manager

Staff:

Michael Adams
Wayne Beck
Louis Britton
Iris Capriola
Marlette Clark
Anita Dagan
Alice Fong
Sandy Huang
Sandy Jang
Susan Kunitake

Sashi Lal
Greg McComb
Heather Moreland
Betty Moya
Perla Nolasco
Traci Owens
Michael Ramirez
Marilyn Sanders
Barb Williams

Editor:

Kathy Schmitt